



College Document # _____

UCC Document # 175

Review Type: Edit Exp Full

CATALOG YEAR 2015-2016

COLLEGE/SCHOOL/SECTION: A.R. Sanchez, Jr. School of Business

Course: Add: Delete: Delivery:
(check all that apply) Change: Number Title SCH Description Prerequisite

Response Required: New course will be part of major minor as a required
or elective course

Response Required: New course will introduce , reinforce , or apply concepts

Response Required: Grade Type Normal (A-F) CR/NC P/F

Shortened Course Format: Equivalent Student Learning Outcomes verified: _____

If new, provide Course Prefix, Number, Title, **Measurable** Student Learning Outcomes, SCH Value, Description, prerequisite, and lecture/lab hours if applicable. If in current online catalog, provide change and attach text with changes in red and provide a brief justification.

Program: Delete: Add: Change: Attach new/changed Program of Study description and 4-year plan. If in current online catalog, provide change and attach text with changes in red.

Program Learning Outcomes: Add: Change: Attach listing of program learning outcomes.

Minor: Add: Delete: Change: Attach new/changed minor. If in current online catalog, provide change and attach text with changes in red.

College Introductory Pages: Add information: Change information:
Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

Other: Add information: Change information: Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

Approvals:

Signature

Date

Chair
Department Curriculum Committee

AShankar

2/29/2015

Antonio J
Rodriguez

Digitally signed by Antonio J Rodriguez
DN: cn=Antonio J Rodriguez o=SSS,
ou=TAMU, email=arodriguez@tamu.edu, c=US
Date: 2015.02.23 11:56:37 -0600

Chair
Department

Chair
College Curriculum Committee

AShankar

2/29/2015

Dean

R. Stephen Sears

2/25/2015

Provost

2014

Delete text in red and insert text in green

MASTER OF PROFESSIONAL ACCOUNTANCY (MPAcc)¹

EDUCATIONAL OBJECTIVES

1. Prepare the student for entry into the public accounting profession;
2. Meet the minimum education requirements for a student to be eligible to take the Certified Public Accountants examination;
3. Provide courses which presently licensed certified public accountants may use as continuing professional education

MPAcc ACCOUNTING FOUNDATION²

~~The following or equivalent courses must be completed before the student will be permitted to take the MPAcc required courses:~~

The student will be required to take up to and including ACC 3330 Intermediate Accounting III prior to taking any MPAcc required courses. The remainder of the MPAcc Foundation coursework will be taken by the student to meet course prerequisites of the Major Curriculum.

ACC 2301 - Introduction to Financial Accounting

ACC 2302 - Introduction to Managerial Accounting

ACC 3310 - Intermediate Accounting I

ACC 3320 - Intermediate Accounting II

ACC 3330 - Intermediate Accounting III

ACC 3340 - Advanced Managerial Accounting

ACC 3350 - Federal Taxation

ACC 3370 - Introduction to Accounting Systems

ACC 4370 Auditing and Systems

~~Three additional hours of upper division accounting.~~

Students graduating with a major in accountancy from a university in which the business program is accredited by the AACSB International automatically satisfy the foundation requirements.

Justifications for changes to the MPAcc foundation:

- It was determined that not all prerequisite courses are needed to move forward with some of the graduate accounting courses.
- Specified ACC 4370 as the upper division accounting course since ACC 5370, course in the major curriculum, requires the prerequisite ACC 4370.

MAJOR CURRICULUM**24 SCH**ACC 5315 - Advanced AccountingACC 5325 - Seminar in Managerial AccountingACC 5330 - Advanced TaxationACC 5335 - Seminar in Government and Not-for-Profit AccountingACC 5350 - Accounting TheoryACC 5344 - Seminar in Ethics for AccountantsACC 5370 - Seminar in AuditingACC 5392 - Advanced Accounting ResearchTwo masters level accounting courses, except ACC 5300³

To remain in good standing, students must maintain a minimum *GPA of 3.00/4.00 ("B")* for the courses listed above.

TWO GRADUATE LEVEL BUSINESS COURSES**6 SCH****TOTAL****30 SCH**

¹Section 12(e) of the Public Accountancy Act of 1991 requires that effective September 1, 1997, any applicant wanting to take the uniform CPA examination must have a minimum of 150 semester hours of coursework - with no fewer than 30 semester hours of accounting classes in addition to principles I & II - before filing an application. The accounting coursework must include at least 20 hours of accounting classes designed by board rule as core accounting classes.

²The MPAcc Accounting Foundation courses do NOT count toward the thirty hours needed to complete the MPAcc degree.

³Students who plan to take the CPA exam in the State of Texas need to take ACC 5344, Seminar in Ethics for Accountants, unless they have completed ACC 3344, Ethics for Accountants, and ACC 5392, Advanced Accounting Research, unless they have completed ACC 4392, Accounting Research. In addition, the student must take a business communication course such as BA 3301, Professional Written Communications, or an equivalent.

Justification: curriculum changes designed to ensure that all MPAcc graduates will have taken the courses required to be CPA-eligible when they graduate.